



J. TYLER McCAULEY  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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March 2, 2006

TO: Mayor Michael D. Antonovich  
Supervisor Gloria Molina  
Supervisor Yvonne B. Burke  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe

FROM: J. Tyler McCauley   
Auditor-Controller

SUBJECT: **FINANCIAL/COMPLIANCE AUDITS OF 2002-04 STATE GRANTS**

The Offices of the Chief Administrative Officer, District Attorney, Public Defender, and Sheriff; the Probation Department; and the Countywide Criminal Justice Coordination Committee receive grants from the State Office of Criminal Justice Planning and other State agencies. These grants require financial/compliance audits to ensure that State funding is used in accordance with applicable laws, regulations, policies and procedures.

Through our Master Agreement for As-Needed Contract Audits/Studies, we contracted with Conrad & Associates, L.L.P., for the required financial/compliance audits of 2002-04 State grant programs. Conrad & Associates audited 97 grants shown in the attached list.

The auditors reported their findings to the departments and copies of the reports have been sent to the appropriate State agencies. Of the total claimed costs of \$135,618,112, the reports identify questioned costs totaling \$90,586. The questioned costs are claims of minor amounts in excess of the approved budgets. The auditors noted no internal control weaknesses, but did identify some compliance weaknesses that are not considered material. The departments have responded to the reported findings and recommendations and indicated that they will take action to correct the reported problems

Board of Supervisors  
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Due to the volume of audit reports, copies of the individual reports were not attached. Should you require any additional information, please call me at (213) 974-8301, or your staff may call Jim Schneiderman at (626) 293-1101.

JTM: MMO:VT

Attachment

c: David E. Janssen, Chief Administrative Officer  
Steve Cooley, District Attorney  
Lee Baca, Sheriff  
Michael Judge, Public Defender  
Paul Higa, Chief Probation Officer  
Peggy Shuttleworth, Executive Director, CCJCC  
Executive Officer, Board of Supervisors  
Public Information Office  
Audit Committee (6)

**2002-04 State Grants  
List of Grants/Periods Audited**

**Chief Administrative Office Grants:**

California Department of Education  
No. GRET-0018  
July 1, 2002 - September 30, 2003  
\$8,629,724

California Department of Education  
No. FLPC-2018  
July 1, 2002 - June 30, 2003  
\$391,676

California Department of Education  
No. FLPC-3018  
July 1, 2003 - June 30, 2004  
\$387,573

California Department of Education  
No. GRET-2017  
July 1, 2003 - June 30, 2004  
\$260,965

California Department of Education  
GFIC-2017  
July 1, 2002 - June 30, 2003  
\$16,465

California Department of Education  
GFIC-2017  
July 1, 2003 - June 30, 2004  
\$132,668

**Countywide Criminal Justice Coordination Committee Grants:**

Countywide Criminal Justice Coordination Committee  
OCJP Grant  
DC02040190  
July 1, 2002 - June 30, 2003  
\$388,384

Los Angeles Drug Court Treatment Enhancement Program  
OCJP Grant  
No. DC03050190  
July 1, 2003 - September 30, 2003  
\$7,593

Los Angeles Drug Court Treatment Enhancement Program  
OES Grant  
No. DC033A0190  
October 1, 2003 - December 31, 2004  
\$356,567

**District Attorney's Office Grants:**

Organized Automobile Fraud Activity Interdiction  
("Urban Grant") Program  
Department of Insurance Grant  
Grant Not Numbered  
July 1, 2002 - June 30, 2003  
\$3,010,442

Spousal Abuser Prosecution Program  
Department of Justice Grant  
No. 02SA09A010  
July 1, 2002 - June 30, 2003  
\$214,218

Allied Laboratory Enforcement Response Team  
OCJP Grant  
No. DC02086850  
July 1, 2002 - June 30, 2003  
\$170,024

Career Criminal Prosecution Program  
OCJP Grant  
No. CP01120190  
July 1, 2002 - June 30, 2003  
\$576,310

**District Attorney's Office Grants (cont'd):**

Clearinghouse Electronic Surveillance System  
OCJP Grant  
No. DC02B50190  
July 1, 2002 - June 30, 2003  
\$301,066

Drug Endangered Children Response Team  
OCJP Grant  
No. DG0104090  
July 1, 2002 - June 30, 2003  
\$111,600

Elder Abuse Vertical Prosecution Program  
OCJP Grant  
No. EB99010190  
April 1, 2002 - March 31, 2003  
\$250,000

Gang Violence Suppression Program - Lennox  
OCJP Grant  
No. GV01011527  
July 1, 2002 - June 30, 2003  
\$87,933

Juvenile Offenders Learning Tolerance Program  
OCJP Grant  
No. JV99010190  
June 1, 2002 - August 30, 2002  
\$79,181

Juvenile Prosecution Quality Enhancement Program  
OCJP Grant  
No. IP01B10190  
June 30, 2002 - June 29, 2003  
\$2,698,544

Narcotics Enforcement Surveillance Team  
OCJP Grant  
No. DC02157250  
July 1, 2002 - June 30, 2003  
\$153,060

Statutory Rape Vertical Prosecution Program  
OCJP Grant  
No. SR02050190  
July 1, 2002 - June 30, 2003  
\$305,262

Community Oriented Multi-Agency Enforcement Team  
OCJP Grant  
No. DC02D50190  
July 1, 2002 - June 30, 2003  
\$147,000

Elder Abuse Advocacy & Outreach Program  
OCJP Grant  
No. EA00010190  
July 1, 2002 - September 30, 2003  
\$304,248

Gang Violence Suppression Program - Lancaster  
OCJP Grant  
No. GV01010190  
July 1, 2002 - June 30, 2003  
\$91,067

Juvenile Offenders Intervention Network  
OCJP Grant  
No. JV98010190  
July 1, 2002 - June 30, 2003  
\$71,430

Juvenile Offenders Learning Tolerance Program  
OCJP Grant  
No. JV02030190  
July 1, 2002 - June 30, 2003  
\$167,777

Major Narcotics Vendors Prosecution Program  
OCJP Grant  
No. NV02040190  
July 1, 2002 - June 30, 2003  
\$302,333

Special Emphasis Victim Assistance Program  
OCJP Grant  
No. SE99090190  
July 1, 2002 - June 30, 2003  
\$176,282

Victim Witness Assistance Program  
OCJP Grant  
No. VW00190190  
July 1, 2002 - June 30, 2003  
\$3,548,142

**District Attorney's Office Grants (cont'd):**

Violence Against Women Vertical Prosecution Program  
OCJP Grant  
No. VV02040190  
July 1, 2002 - June 30, 2003  
\$238,416

Workers' Compensation Insurance Fraud Program  
Department of Insurance Grant  
Grant Not Numbered  
July 1, 2002 - June 30, 2003  
\$4,284,672

Workers' Compensation Insurance Fraud Program  
Department of Insurance Grant  
Grant Not Numbered  
July, 2003 - June 30, 2004  
\$4,259,045

Spousal Abuser Prosecution Program  
Department of Justice Grant  
No. 03SA10A010  
July 1, 2003 - June 30, 2004  
\$213,808

Narcotics Enforcement Surveillance Team  
OCJP Grant  
No. DC03167250  
July 1, 2003 - September 30, 2003  
\$48,219

Clearinghouse Electronic Surveillance System  
OCJP Grant  
No. DC03B60190  
July 1, 2003 - September 30, 2003  
\$92,926

Violence Against Women  
Vertical Prosecution Program  
OCJP Grant  
No. VV0350190  
July 1, 2003 - September 30, 2003  
\$74,724

Allied Laboratory Enforcement Response Team  
OES Grant  
No. DC033B6850  
October 1, 2003 - June 30, 2004  
\$85,536

Automobile Insurance Fraud Program  
Department of Insurance Grant  
Grant Not Numbered  
July1, 2002 - June 30, 2003  
\$3,230,458

Automobile Insurance Fraud Program  
Department of Insurance Grant  
Grant Not Numbered  
July 1, 2003 - June 30, 2004  
\$3,416,936

Organized Automobile Fraud Activity Interdiction  
('Urban Grant') Program  
Department of Insurance Grant  
Grant Not Numbered  
July 1, 2003 - June 30, 2004  
\$2,226,897

Allied Laboratory Enforcement Response Team  
OCJP Grant  
No. DC03096850  
July 1, 2003 - September 30, 2003  
\$38,663

Community Oriented Multi-Agency Enforcement Team  
OCJP Grant  
No. DC03D6019  
July 1, 2003 - September 30, 2003  
\$40,808

Special Emphasis Victim Assistance Program  
OCJP Grant  
No. SE03130190  
July 1, 2003 - September 30, 2003  
\$38,382

Victim Witness Assistance Program  
OCJP Grant  
No. VW03220190  
July 1, 2003 - September 30, 2003  
\$903,099

Community Oriented Multi-Agency Enforcement Team  
OES Grant  
No. DC033C0190  
October 1, 2003 - June 30, 2004  
\$121,317

**District Attorney's Office Grants (cont'd):**

Narcotics Enforcement Surveillance Team  
OES Grant  
No. DC033Q7250  
October 1, 2003 - June 30, 2004  
\$115,483

Elder Abuse Advocacy & Outreach Program  
OES Grant  
No. EA03040190  
October 1, 2003 - June 30, 2004  
\$117,726

Gang Violence Suppression Program - Lancaster  
OES Grant  
No. GV01010190  
July 1, 2003 - June 30, 2004  
\$91,052

Project Safe Neighborhoods Program  
OES Grant  
No. US03D10190  
November 1, 2003 - June 30, 2004  
\$47,028

Violence Against Women Vertical Prosecution Program  
OES Grant  
No. VV033Q0190  
October 1, 2003 - June 30, 2004  
\$163,691

Victim Witness Assistance Program  
OES Grant  
No. VW033Q0190  
October 1, 2003 - June 30, 2004  
\$2,520,391

Juvenile Prosecution Quality Enhancement Program  
OCJP Grant  
No. IP02B10190  
June 30, 2003 - September 30, 2003  
\$527,876

Juvenile Offenders Intervention Network  
OCJP Grant  
No. IP02D10190  
June 30, 2003 - September 30, 2003  
\$114,537

Clearinghouse Electronic Surveillance System  
OES Grant  
No. DC033Q0190  
October 1, 2003 - June 30, 2004  
\$189,361

Elder Abuse Vertical Prosecution Program  
OES Grant  
No. EB02010190  
April 1, 2003 - March 31, 2004  
\$275,000

Gang Violence Suppression Program - Lennox  
OES Grant  
No. GV01011527  
July 1, 2003 - June 30, 2004  
\$87,933

Special Emphasis Assistance Program  
OES Grant  
No. SE033Q0190  
October 1, 2003 - June 30, 2004  
\$88,315

Vertical Prosecution Block Grant  
OES Grant  
No. VB03010190  
July 1, 2003 - June 30, 2004  
\$604,033

Abolish Chronic Truancy (ACT) Program  
BOC Grant  
No. JJ03010190  
January 1, 2004 - June 30, 2004  
No Expenditures Claimed

Juvenile Prosecution Quality Enhancement Program  
BOC Grant  
No. IP02B10190  
October 1, 2003 - June 29, 2004  
\$1,468,457

Juvenile Offenders Intervention Network  
BOC Grant  
No. IP02D10190  
October 1, 2003 - June 30, 2004  
\$667,424

**Probation Department Grants:**

Anti-Drug Abuse/Re-Entry for Drug Addict Program  
OCJP Grant  
No. DC03C60190  
July 1, 2003 - September 30, 2003  
\$53,748

Los Padrinos Juvenile Hall Addition Project  
No. 049-00  
May 17, 2001 - August 31, 2004  
\$24,120,000

WIN Program  
OCJP Grant  
No. IP02A10190  
June 30, 2003 - September 30, 2003  
\$57,272

Project Safe Neighborhoods  
OES Grant  
No. US03P10190  
November 1, 2003 - October 31, 2003  
\$186,681

WIN Program  
OCJP Grant  
No. IP01A10190  
June 30, 2002 - June 29, 2003  
\$320,098

Community Oriented Multi-Agency  
Narcotic Enforcement Task Program  
OCJP Grant  
No. DC02D50190  
July 1, 2002 - June 30, 2003  
\$213,825

Juvenile Crime Enforcement & Accountability  
Challenge Grant II Program  
BOC Grant  
No. 133-98  
July 1, 1999 - June 30, 2003  
\$9,299,732

Anti-Drug Abuse/Re-Entry for Drug Addict Program  
OES Grant  
No. DC033B0190  
October 1, 2003 - June 30, 2004  
\$192,469

Central Juvenile Hall Expansion Project  
No. 115-98  
May 20, 1999 - August 31, 2004  
\$25,345,625

WIN Program  
BOC Grant  
No. IP02A10190  
October 1, 2003 - June 29, 2004  
\$186,236

Anti-Drug Abuse/Re-Entry for Drug Addict Program  
OCJP Grant  
No. DC02C50190  
July 1, 2002 - June 30, 2003  
\$262,596

Lancaster Gang Violence Suppression Program  
OCJP Grant  
No. GV01010190  
July 1, 2002 - June 30, 2003  
\$55,879

Los Angeles Drug-Testing Enforcement Program  
OCJP Grant  
No. DC02040190  
July 1, 2002 - June 30, 2003  
\$51,949

**Public Defender's Office Grants:**

Juvenile Accountability Incentive Block Grant  
No. IP02C10190  
June 30, 2003 - June 29, 2004  
\$893,719

Client Assessment  
Recommendation Evaluation Project (CARE)  
OCJP Grant  
No. IP01C10190  
June 30, 2002 - June 29, 2003  
\$1,174,952

California Innocence Protection Program (CIPP)  
OCJP Grant  
No. CK01010190  
January 1, 2002 - March 31, 2003  
\$160,000

**Sheriff's Department Grants:**

Mentally Ill Offender Crime Reduction Grant  
No. 23-99  
July 1, 1999 - March 31, 2004  
\$5,000,000

Lancaster Gang Violence Suppression Program  
OCJP and OES Grant  
No. GV01010190  
July 1, 2003 - June 30, 2004  
\$575,321

Community Oriented Multi-Agency Narcotics Enforcement  
OCJP and OES Grant  
No. DC033C0190  
October 1, 2003 - June 30, 2004  
\$816,989

Southern California High Tech Task Force  
OCJP and OES Grant  
No. HT03040190  
October 1, 2003 - June 30, 2004  
\$319,897

Southern California Regional High Tech Task Force  
Identity Theft Detail  
OCJP and OES Grant  
No. HD03030190  
October 1, 2003 - June 30, 2004  
\$262,487

Mentally Ill Offender Crime Reduction Grant  
No. 014-01  
July 1, 2001 - June 30, 2004  
\$3,004,896

Community Oriented Multi-Agency Narcotics Enforcement  
OCJP and OES Grant  
No. DC03D60190  
July 1, 2003 - September 30, 2003  
\$333,362

Southern California High Tech Task Force  
OCJP and OES Grant  
No. HT00010190  
July 1, 2003 - March 31, 2004  
\$3,088,776

Southern California Regional High Tech Task Force  
Identity Theft Detail  
OCJP and OES Grant  
No. HD01010190  
July 1, 2003 - June 30, 2004

Los Angeles County Sexual Assault  
Backlog Elimination Program  
OCJP and OES Grant  
No. CG00010190  
July 1, 2003 - June 30, 2004  
\$329,255



**Sheriff's Department Grants (cont'd):**

Coverdell Forensic Sciences Improvement Act  
OCJP and OES Grant  
No. CQ02010190  
July 1, 2003 - September 30, 2003  
\$34,928

California Law Enforcement  
Technology Equipment Purchase  
Office of Criminal Justice Planning Grant  
No. LO99010190  
May 1, 2000 - June 30, 2001  
\$4,000,000

Los Angeles County Sexual Assault  
Backlog Elimination Program  
OCJP Grant  
No. CG00010190  
July 1, 2002 - June 30, 2003  
\$815,549

Lancaster Gang Violence Suppression Program  
OCJP Grant  
No. GV01010190  
July 1, 2002 - June 30, 2003  
\$348,505

Southern California High Tech Task Force  
OCJP Grant  
No. HT00010190  
July 1, 2002 - June 30, 2003  
\$1,244,688

Coverdell Forensic Sciences Improvement Act  
OCJP and OES Grant  
No. CQ033Q0190  
October 1, 2003 - June 30, 2004  
\$9,302

Local Enforcement of Tobacco Control Laws  
Department of Health Services Grant  
No. 01-16103  
October 1, 2001 - June 30, 2004  
\$91,061

Community Oriented Multi-Agency  
Narcotics Enforcement Team  
OCJP Grant  
No. DC02D50190  
July 1, 2002 - June 30, 2003  
\$1,459,916

Southern California Regional High Tech Task Force  
Identity Theft Detail  
OCJP Grant  
No. HD01010190  
January 1, 2002 - June 30, 2003  
\$112,401

Sheriff's Motivational & Responsibility Training Program  
OCJP Grant  
No. JY01030190  
June 30, 2002 - June 29, 2003  
\$190,282